

**CITY OF FREMONT
2013-2015**

INTERNAL SERVICE FUNDS

CITY OF FREMONT
FYE 9/30/2014-2015 Budget Worksheets
City Employees Insurance Benefit Fund

Fund 060 - CEI Benefit Fund (Activity 60)

One of three Internal Service Funds, the CEI Benefit Fund receives contributions for the employer portion of health benefits from the governmental funds and the utility funds. This fund also receives the amounts contributed by employees for those benefits.

These revenue sources are used to pay employee insurance benefit claims. The City retains the risk (is “self-insured”) for most claims. It obtains reinsurance for very large claims from outside medical insurance providers.

Unlike other funds, internal service funds are consolidated back into the Utility Funds (Enterprise Funds) for financial reporting purposes in accordance with Generally Accepted Accounting Principles. As a result the amounts shown in the budget book are much larger than those reported in the financial statements (which include the employer portion of governmental activities only). The governmental portion of CEI Benefit Fund activity is shown as activity 60 in Fund 060.

Since showing these revenues and expenditures would “double record” these amounts, Fund 060 is not shown in the budget summaries or LID calculations. This portion of the budget book should be considered informational only.

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PROGRAM GM601L

BUDGET PREPARATION WORKSHEET
FOR FISCAL YEARS 2014 & 2015

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2011-2012 LAST YEARS ACTUAL | 2012-2013 ADJUSTED BUDGET | 2012-2013 YEAR END ESTIMATE | 2013-2014 ADOPTED BUDGET | 2014-2015 ADOPTED BUDGET |
|------------------------------------|------------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| FUND 060 City Emp Ins Benefit Fund | | | | | | |
| 060-0660-340.00-00 | Services | 3,896,956 | 4,281,856 | 4,310,000 | 4,260,540 | 4,260,540 |
| 060-0660-361.00-00 | Interest Income | 4,560 | 3,400 | 4,000 | 3,800 | 3,000 |
| 060-0660-391.00-00 | Contribution/Donations | 907,892 | 893,697 | 875,000 | 750,448 | 750,448 |
| 060-0660-391.01-00 | Reinsurance | 22,012 | 5,000 | 77,673 | 0 | 0 |
| 060-0660-398.00-00 | Use (Provision) of F/B | 0 | 62,047 | 0 | 224,312 | 578,112 |
| * City Emp Ins Benefit Fund | | 4,831,420 | 5,246,000 | 5,266,673 | 5,239,100 | 5,592,100 |

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|--------------------|--------------------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| FUND 060 | City Emp Ins Benefit Fund | | | | | |
| | DIV 60 City Employee Insurance | | | | | |
| 060-0660-441.70-01 | Claims | 3,924,106 | 4,508,000 | 3,825,000 | 4,400,000 | 4,550,000 |
| 060-0660-441.70-02 | Reinsurance | 502,874 | 510,000 | 519,740 | 626,100 | 775,100 |
| 060-0660-441.70-03 | Admin Fees | 67,137 | 70,000 | 69,812 | 68,000 | 70,000 |
| 060-0660-441.70-05 | PPO fees | 15,406 | 18,000 | 16,368 | 18,000 | 18,000 |
| 060-0660-441.70-06 | Disability | 36,618 | 39,000 | 37,500 | 36,000 | 36,000 |
| 060-0660-441.70-07 | Audits & Miscellaneous | 45,000 | 45,000 | 49,548 | 46,000 | 96,000 |
| 060-0660-441.70-08 | Life Insurance premiums | 50,389 | 56,000 | 45,000 | 45,000 | 47,000 |
| * | City Employee Insur Exp | 4,641,530 | 5,246,000 | 4,562,968 | 5,239,100 | 5,592,100 |
| ** | City Employee Insurance | 4,641,530 | 5,246,000 | 4,562,968 | 5,239,100 | 5,592,100 |
| *** | City Emp Ins Benefit Fund | 4,641,530 | 5,246,000 | 4,562,968 | 5,239,100 | 5,592,100 |

CITY OF FREMONT
FYE 9/30/2014-2015 Budget Worksheets
Workers' Compensation Fund

Fund 061 - Workers' Compensation Fund (Activity 61)

Employers are required to provide coverage for on-the-job injuries during the course of an employee's duties. In order to provide this coverage the City contributes money from the governmental and utility funds to this fund.

The Workers' Compensation Fund uses this money to pay injury claims, and obtains reinsurance for very large claims. For smaller claims the City retains the risk (is "self insured").

Unlike other funds, internal service funds are consolidated back into the Utility Funds (Enterprise Funds) for financial reporting purposes in accordance with Generally Accepted Accounting Principles. As a result the amounts shown in the budget book are much larger than those reported in the financial statements (which include the employer portion of governmental activities only). The governmental portion of Workers' Compensation Fund activity is shown as activity 61 in Fund 061.

Since showing these revenues and expenditures would "double record" these amounts, Fund 061 is not shown in the budget summaries or LID calculations. This portion of the budget book should be considered informational only.

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| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2011-2012 LAST YEARS ACTUAL | 2012-2013 ADJUSTED BUDGET | 2012-2013 YEAR END ESTIMATE | 2013-2014 ADOPTED BUDGET | 2014-2015 ADOPTED BUDGET |
|-------------------------------|------------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| FUND 061 Workers Compensation | | | | | | |
| 061-0661-361.00-00 | Interest Income | 4,682 | 3,000 | 3,250 | 3,000 | 2,000 |
| 061-0661-391.00-00 | Contribution/Donations | 403,171 | 378,000 | 379,603 | 500,000 | 500,000 |
| 061-0661-398.00-00 | Use (Provision) of F/B | 0 | 236,000 | 0 | 73,000 | 85,500 |
| * | Workers Compensation | 407,853 | 617,000 | 382,853 | 576,000 | 587,500 |

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|--------------------|----------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| FUND 061 | Workers Compensation | | | | | |
| DIV 61 | Workers Comp | | | | | |
| 061-0661-441.10-26 | Workers Comp | 155,456 | 187,000 | 168,295 | 171,000 | 182,500 |
| * | Administrative fees | 155,456 | 187,000 | 168,295 | 171,000 | 182,500 |
| ** | Workers Comp | 155,456 | 187,000 | 168,295 | 171,000 | 182,500 |

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|--------------------|-------------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| FUND 061 | Workers Compensation | | | | | |
| DIV 62 | Workers Comp - Claims | | | | | |
| 061-0662-441.70-01 | Claims | 312,139 | 285,000 | 240,000 | 260,000 | 260,000 |
| 061-0662-441.70-04 | Prescriptions | 10,514 | 20,000 | 31,000 | 20,000 | 20,000 |
| 061-0662-441.70-06 | Disability | 48,411 | 95,000 | 125,000 | 95,000 | 95,000 |
| 061-0662-441.70-07 | Audits & Miscellaneous | 27,847 | 30,000 | 45,000 | 30,000 | 30,000 |
| * | City Employee Insur Exp | 398,911 | 430,000 | 441,000 | 405,000 | 405,000 |
| ** | Workers Comp - Claims | 398,911 | 430,000 | 441,000 | 405,000 | 405,000 |
| *** | Workers Compensation | 554,367 | 617,000 | 609,295 | 576,000 | 587,500 |

CITY OF FREMONT
FYE 9/30/2014-2015 Budget Worksheets
Employee Wellness Fund

Fund 063 - Employee Wellness Fund

This new internal service fund was established in 2011 and is used to account for the employee wellness programs and the vending services activity. Contributions are made to this fund by the City and Department of Utilities to provide for the wellness programs. Proceeds from the vending activities are used to provide for the annual employee awards banquet.

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BUDGET PREPARATION WORKSHEET
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|----------------------------|------------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| FUND 063 Employee Wellness | | | | | | |
| 063-0663-340.00-00 | Services | 705 | 700 | 700 | 700 | 700 |
| 063-0663-361.00-00 | Interest Income | 23 | 30 | 12 | 15 | 10 |
| 063-0663-391.00-00 | Contribution/Donations | 30 | 620 | 2,900 | 3,000 | 3,000 |
| 063-0663-398.00-00 | Use (Provision) of F/B | 0 | 3,000 | 0 | 290- | 160- |
| * Employee Wellness | | 758 | 4,350 | 3,612 | 3,425 | 3,550 |

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|--------------------|---------------------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------|--------------------------------|
| FUND 063 | Employee Wellness | | | | | |
| DIV 63 | Employee Wellness | | | | | |
| 063-0663-480.20-13 | Training & Travel | 95 | 0 | 0 | 0 | 0 |
| 063-0663-480.20-93 | Dues & Subscriptions | 273 | 350 | 255 | 300 | 320 |
| 063-0663-480.20-99 | Other Contractual Service | 105 | 1,200 | 0 | 0 | 0 |
| * | Contractual Services | 473 | 1,550 | 255 | 300 | 320 |
| 063-0663-480.30-31 | Office Supplies | 0 | 100 | 0 | 0 | 0 |
| 063-0663-480.30-41 | Food/pop/meals | 2,084 | 1,800 | 2,580 | 2,600 | 2,700 |
| 063-0663-480.30-79 | Other Commodities | 842 | 900 | 518 | 525 | 530 |
| * | Commodities | 2,926 | 2,800 | 3,098 | 3,125 | 3,230 |
| ** | Employee Wellness | 3,399 | 4,350 | 3,353 | 3,425 | 3,550 |
| *** | Employee Wellness | 3,399 | 4,350 | 3,353 | 3,425 | 3,550 |